

TABLE B-9.1
Personal Income Tax: Statistics for Resident Tax Returns
HIGH INCOME RETURNS
BY INCOME LEVEL and AVERAGE TAX RATE
Tax Year 2009

Income Levels	Number of Returns		Total Tax Liability (Thousands)	Average Tax Rate' ⁴							
	Non-Taxable	Taxable		Less Than 1.0%	1.0% to 1.9%	2.0% to 2.9%	3.0% to 4.9%	5.0% to 6.9%	7.0% to 8.9%	9.0% and Above ⁵	
I: Adjusted Gross Income (AGI)											
Under \$ 50,000	5,075,335	4,307,352	\$ 1,829,435	7,450,102	983,606	549,103	394,427	3,400	1,224	825	
50,000 to 100,000	86,006	2,980,717	6,049,084	468,800	802,847	654,415	752,069	387,172	1,319	100	
100,000 to 200,000	8,170	1,610,735	9,788,679	34,328	77,703	196,488	760,580	464,574	84,882	350	
200,000 and over	1,964	553,897	21,202,402	4,578	2,657	4,988	52,074	259,006	205,646	26,912	
Total	5,171,475	9,452,700	\$ 38,869,601	7,957,808	1,866,813	1,404,995	1,959,150	1,114,151	293,071	28,187	
II: AGI Plus Tax Preference Income ¹											
Under \$ 50,000	5,075,337	4,307,423	\$ 1,829,975	7,450,113	983,606	549,103	394,477	3,400	1,226	835	
50,000 to 100,000	86,007	2,980,781	6,050,389	468,801	802,837	654,426	752,016	387,172	1,319	217	
100,000 to 200,000	8,173	1,610,422	9,787,755	34,321	77,683	196,487	760,437	464,328	84,936	402	
200,000 and over	1,958	554,075	21,201,482	4,590	2,650	5,090	52,359	258,983	205,455	26,906	
Total	5,171,475	9,452,700	\$ 38,869,601	7,957,825	1,866,776	1,405,105	1,959,289	1,113,883	292,936	28,360	
III: AGI Less Investment Interest ²											
Under \$ 50,000	5,076,516	4,308,303	\$ 1,832,403	7,451,518	983,547	549,561	394,538	3,400	1,224	1,031	
50,000 to 100,000	85,284	2,981,938	6,053,771	468,251	802,265	655,238	751,813	388,145	1,399	111	
100,000 to 200,000	7,898	1,610,176	9,794,641	33,608	77,301	195,869	760,758	465,197	84,989	353	
200,000 and over	1,777	552,284	21,188,787	4,207	2,475	4,468	50,791	257,609	206,521	27,989	
Total	5,171,475	9,452,700	\$ 38,869,601	7,957,583	1,865,588	1,405,136	1,957,900	1,114,351	294,133	29,483	
IV: Expanded Income ³											
Under \$ 50,000	5,076,521	4,308,374	\$ 1,832,942	7,451,532	983,547	549,561	394,588	3,400	1,226	1,041	
50,000 to 100,000	85,284	2,982,002	6,055,076	468,251	802,255	655,248	751,761	388,145	1,399	227	
100,000 to 200,000	7,900	1,609,825	9,793,224	33,620	77,260	195,869	760,604	464,940	85,028	405	
200,000 and over	1,770	552,499	21,188,359	4,208	2,477	4,570	51,087	257,589	206,382	27,955	
Total	5,171,475	9,452,700	\$ 38,869,601	7,957,610	1,865,540	1,405,249	1,958,041	1,114,073	294,034	29,628	

1 Tax preference income is reported on FTB Schedule P and includes: excluded portion of capital gains, accelerated depreciation in excess of straight line, excess depletion, and several other statutory amounts.

2 Interest paid on borrowed money used for capital investments other than mortgages.

3 Expanded income is adjusted gross income plus tax preference income less investment expenses.

4 Average tax rate is the net tax divided by the income, as defined in the income concept.

5 These returns with an average tax rate equal to or greater than 9 percent of the income concept used have either alternative minimum tax or the tax on accumulation distributions. See Revenue and Taxation Code Section 17062-17066 for alternative minimum tax or Sections 17731-17839 for rules relating to estates, trusts, beneficiaries, and decedents.